

4/18/2005



ANNUAL FINANCIAL REPORT

53A-3-303

**Utah School Districts
and Charter Schools**

**For Fiscal Year Ending
June 30, 2006**

☒ BUDGET 53A-19-101

8/17/2005

Date of Hearing

8/17/2005

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

03 Box Elder

Entity

Rodney L. Cook

8/10/2005

Prepared by

Date

rodney.cook@besd.net

email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Ronald L. Francher

8/10/2005

Signature of Business Administrator:

Date

Return the **Budget** report (paper copy)
by **July 15 (Aug 15)** to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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03 Box Elder 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	6,887,643	6,957,940	-	7,064,735
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents	86,537	85,000		85,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	64,375	65,000		65,000
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	164,185	195,000		185,000
1700 Student Activities				
1900 Other Revenues From Local Sources	703,602	675,000		798,410
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	122,086	120,000		120,000
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	101,831	1,100,000		
TOTAL REVENUES FROM LOCAL SOURCES	8,130,259	9,197,940	-	8,318,145

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03 Box Elder 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	21,159,026	21,721,191		22,707,090
3015	Necessary Existent Small Schools	571,792	492,661		514,788
3020	Professional Staff	2,063,493	2,088,102		2,182,856
3025	Administrative Costs	53,750	54,550		57,000
Restricted Basic Programs					
3105	Special Education – Add-On	2,849,638	3,049,921		3,088,399
3110	Special Education – Self-Contained	275,808	300,498		450,359
3120	Extended Year Program – Severely Disabled	-	13,029		-
3125	Special Education – State Programs	61,758	61,763		4,610
3155	Applied Technology – Add-On	1,247,758	1,222,912		1,287,957
3160	Applied Technology – Set-Aside	29,393	30,861		34,067
3230	Class Size Reduction (State Funds)	1,373,495	1,380,934		1,428,103
TOTAL BASIC SCHOOL PROGRAM GENERATED		29,685,911	30,416,422	-	31,755,229
Other Minimum School Programs					
3211	Gifted and Talented	42,060	40,773		41,006
3212	Advanced Placement	14,569	15,364		15,364
3213	Concurrent Enrollment	133,378	132,123		132,123
3215	At-Risk – Regular Program	127,618	128,398		133,008
3218	At-Risk – Homeless and Minority	16,123	16,835		-
3219	At-Risk – MESA	6,000	-		-
3220	At-Risk – Gang Prevention	-	-		-
3221	At-Risk – Youth-In-Custody	268,446	293,764		280,000
3255	Quality Teaching Block Grant	1,295,295	1,292,107		1,306,225
3260	Local Discretionary Block Grant	493,490	479,686		467,253
3270	Interventions for Student Success Block Grant	287,761	282,359		293,316
3405	Social Security and Retirement	5,239,029	5,744,192		5,931,688
3415	Pupil Transportation	1,858,301	2,072,799		2,072,799
3423	Out-of-State Tuition	84,682	83,000		83,000
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy				
3520	School Land Trust Program	185,355	212,187		214,332
3521	Electronic High School		-		
3555	Voted Leeway	37,081	108,133		209,290
3560	Board Leeway	24,721	72,089		139,527
3805	K-3 Reading Achievement		310,313		331,878
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		39,799,820	41,700,544	-	43,406,038
Less Basic Local Levy		3,346,993	4,133,160		3,313,079
TOTAL STATE SUPPORT AMOUNT *		36,452,827	37,567,384	-	40,092,959
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	49,983			
3710	Driver Education (Behind-the-Wheel)	108,960	91,495		
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	100,650	633,441		
3900	Revenues From Other State Agencies	-			
TOTAL REVENUES FROM STATE SOURCES		36,712,420	38,292,320	-	40,092,959

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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03 Box Elder 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	303,580	218,332		218,332
4500 Restricted Federal Through State	1,149,202	800,412		800,412
4520 Programs for the Disabled (IDEA)	1,741,923	2,015,592		2,015,592
4530 Applied Technology Education	213,404	149,531		149,531
4600 Other Restricted Federal Through State	376,326	358,481		358,481
4700 Federal Received Through Other Agencies				
4800 No Child Left Behind (NCLB)	74,456	215,820		215,820
4810 Federal Forest Service (in Lieu of Tax)	12,245	12,404		12,404
TOTAL REVENUES FROM FEDERAL SOURCES	3,871,136	3,770,572	-	3,770,572
TOTAL REVENUES, 10 GENERAL FUND	48,713,815	51,260,832	-	52,181,676

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03 Box Elder 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	19,665,231	20,506,683		19,884,408
132 Salaries - Substitute Teachers	403,759	430,000		430,000
161 Salaries - Teacher Aides and Paraprofessionals	1,734,789	2,284,888		2,307,737
100 Salaries - All Other	102,059	344,161		334,422
Total Salaries (100)	21,905,838	23,565,732	-	22,956,567
210 Retirement	2,751,201	3,246,066		3,282,789
220 Social Security	1,652,266	1,745,219		1,756,177
240 Insurance (Health/Dental/Life)	3,306,929	3,474,425		3,821,868
200 Other Benefits	718,568	479,214		750,000
Total Benefits (200)	8,428,964	8,944,924	-	9,610,834
300 Purchased Professional and Technical Services	600,773	556,936		600,000
400 Purchased Property Services	7,470	15,399		15,399
500 Other Purchased Services	70,736	99,577		99,577
561 Tuition to Other School Districts Within the State	15,319	20,000		20,000
562 Tuition to Other School Districts Outside the State	155,844	156,000		156,000
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition-Other				
Total Other Purchased Services (500)	241,899	275,577	-	275,577
600 Supplies	762,288	962,269		798,066
641 Textbooks	829,201	479,838		815,000
Total Supplies (600)	1,591,489	1,442,107	-	1,613,066
700 Property (Instructional Equipment)	443,463	901,137		600,000
800 Other Objects	203,949	185,025		200,000
810 Dues and Fees				
Total Other Objects (800)	203,949	185,025	-	200,000
TOTAL INSTRUCTION (1000)	33,423,845	35,886,837	-	35,871,443
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	171,694	194,584		197,513
142 Salaries - Guidance Personnel	880,774	863,875		876,833
143 Salaries - Health Services Personnel	66,215	68,598		69,627
144 Salaries - Psychological Personnel	94,586	144,844		147,017
152 Salaries - Secretarial and Clerical	119,483	109,236		110,875
100 Salaries - All Other	-			
Total Salaries (100)	1,332,752	1,381,147	-	1,401,865
210 Retirement	175,394	202,355		204,672
220 Social Security	99,474	104,674		107,243
240 Insurance (Health/Dental/Life)	188,670	192,184		211,402
200 Other Benefits	7,093	7,077		7,100
Total Benefits (200)	470,631	506,290	-	530,417
300 Purchased Professional and Technical Services	935	954		1,000
400 Purchased Property Services				
500 Other Purchased Services	2,285	4,000		4,000
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	2,285	4,000	-	4,000
600 Supplies	47,565	35,500		37,000
700 Property	400	1,000		1,000
800 Other Objects	330	1,000		1,000
810 Dues and Fees	-			
Total Other Objects (800)	330	1,000	-	1,000
TOTAL STUDENTS (2100)	1,854,886	1,929,891	-	1,976,282

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03 Box Elder 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	270,598	333,597		338,601
133	Salaries - Sabbatical Leave	-	24,000		24,000
145	Salaries - Media Personnel - Certificated	250,947	262,716		266,657
152	Salaries - Secretarial and Clerical	128,361	138,970		141,055
162	Salaries - Media Personnel - Noncertificated.	173,275	185,749		188,535
100	Salaries - All Other	-	-	-	-
	Total Salaries (100)	823,181	945,032	-	958,848
210	Retirement	107,780	136,084		137,115
220	Social Security	61,097	71,527		73,352
240	Insurance (Health/Dental/Life)	89,335	102,541		112,795
200	Other Benefits	7,628	10,188		10,500
	Total Benefits (200)	265,840	320,340	-	333,762
300	Purchased Professional and Technical Services	-	-		
400	Purchased Property Services	-	-		
500	Other Purchased Services	8,593	10,400		10,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	8,593	10,400	-	10,500
600	Supplies	-	1,000		1,000
644	Library Books	42,222	42,000		42,000
650	Periodicals	10,224	10,500		10,500
660	Audio Visual Materials	29,230	30,000		30,000
	Total Supplies (600)	81,676	83,500	-	83,500
700	Property				
800	Other Objects	674	174,668		175,000
810	Dues and Fees				
	Total Other Objects (800)	674	174,668	-	175,000
TOTAL INSTRUCTIONAL STAFF (2200)		1,179,964	1,533,940	-	1,561,610
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	124,160	128,480		130,407
115	Salaries - Supervisors and Directors	77,461	76,148		77,290
152	Salaries - Secretarial and Clerical	57,816	58,987		59,872
100	Salaries - All Other				-
	Total Salaries (100)	259,437	263,615	-	267,569
210	Retirement	32,278	39,051		39,814
220	Social Security	18,342	20,076		20,469
240	Insurance (Health/Dental/Life)	25,845	32,912		36,203
200	Other Benefits	654	788		800
	Total Benefits (200)	77,119	92,827	-	97,286
300	Purchased Professional and Technical Services	54,362	60,012		60,000
400	Purchased Property Services	3,993	-		4,000
500	Other Purchased Services	133,303	117,276		127,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	133,303	117,276	-	127,000
600	Supplies	37,511	38,000		40,000
700	Property				
800	Other Objects	8,632	5,000		5,000
810	Dues and Fees	17,773	9,000		9,000
	Total Other Objects (800)	26,405	14,000	-	14,000
TOTAL DISTRICT ADMINISTRATION (2300)		592,130	585,730	-	609,855

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03 Box Elder		ACTUAL	FINAL	ACTUAL	ORIGINAL
10 GENERAL FUND		FY 2004	BUDGET	FY 2005	BUDGET
			FY 2005	FY 2005	FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	1,700,329	1,640,542		1,665,150
152	Salaries - Secretarial and Clerical	821,706	817,902		830,171
100	Salaries - All Other	-			
	Total Salaries (100)	2,522,035	2,458,444	-	2,495,321
210	Retirement	331,345	365,497		371,304
220	Social Security	187,162	187,907		190,892
240	Insurance (Health/Dental/Life)	310,567	357,899		393,689
200	Other Benefits	7,731	8,039		9,000
	Total Benefits (200)	836,805	919,342	-	964,885
300	Purchased Professional and Technical Services	-			
400	Purchased Property Services	-			
500	Other Purchased Services	48,797	59,500		60,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	48,797	59,500	-	60,000
600	Supplies				
700	Property				
800	Other Objects	19,874	43,867		22,000
810	Dues and Fees				
	Total Other Objects (800)	19,874	43,867	-	22,000
TOTAL SCHOOL ADMINISTRATION (2400)		3,427,511	3,481,153	-	3,542,206
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	330,681	337,292		342,351
210	Retirement	43,650	49,594		50,942
220	Social Security	24,547	25,497		26,190
240	Insurance (Health/Dental/Life)	42,283	48,165		52,982
200	Other Benefits	1,104	1,201		1,200
	Total Benefits (200)	111,584	124,457	-	131,314
300	Purchased Professional and Technical Services	21,201	32,000		32,000
400	Purchased Property Services	-	-		
500	Other Purchased Services	8,442	10,000		10,000
591	Services Purchased From Another District Within the State	-			
592	Services Purchased From Another District Outside the State	-			
	Total Other Purchased Services (500)	8,442	10,000	-	10,000
600	Supplies	11,947	16,250		16,000
700	Property				
800	Other Objects	785	6,945		7,000
810	Dues and Fees	2,953			
	Total Other Objects (800)	3,738	6,945	-	7,000
TOTAL CENTRAL (2500)		487,593	526,944	-	538,665
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	2,572,060	2,671,548		2,761,621
100	Salaries - All Other				-
	Total Salaries (100)	2,572,060	2,671,548	-	2,761,621
210	Retirement	306,884	333,929		334,000
220	Social Security	193,707	202,725		211,264
240	Insurance (Health/Dental/Life)	474,145	516,876		568,564
200	Other Benefits	60,646	63,163		63,200
	Total Benefits (200)	1,035,382	1,116,693	-	1,177,028
300	Purchased Professional and Technical Services	82,973	15,000		15,000
400	Purchased Property Services	(83,048)	86,653		86,653
500	Other Purchased Services	328,852	359,979		359,979
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	328,852	359,979	-	359,979
600	Supplies	1,469,986	1,501,730		1,500,000
700	Property	251,819	-		
800	Other Objects	7,086	8,975		9,000
810	Dues and Fees				
	Total Other Objects (800)	7,086	8,975	-	9,000
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		5,665,110	5,760,578	-	5,909,281

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03 Box Elder 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	27,183	27,924		28,343
171	Salaries - Supervisors	45,747	45,976		46,686
172	Salaries - Bus Drivers	1,279,498	1,321,955		1,341,784
173	Salaries - Mechanics and Other Garage Employees	148,682	144,333		146,498
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	1,501,110	1,540,188	-	1,563,291
210	Retirement	180,713	224,500		226,677
220	Social Security	109,174	117,500		119,592
240	Insurance (Health / Accident / Life)	168,603	164,676		181,144
200	Other Benefits	47,921	56,597		57,000
	Total Benefits (200)	506,411	563,273	-	584,413
400	Purchased Property Services	9,591	6,200		5,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance	38,877	40,000		40,000
515	Payments in Lieu of Transportation - Subsistence	45,451	47,500		45,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	12,700	14,650		15,000
522	Liability Insurance	-			
530	Communications (Telephone and Other)	4,597	4,400		4,400
580	Travel / Per Diem	27,124	29,000		29,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	128,749	135,550	-	133,400
624	Motor Fuel	221,341	330,000		340,000
625	Natural Gas	13,018	12,500		12,500
626	Electricity	14,989	10,000		10,000
600	Other Supplies	194,293	187,700		187,700
	Total Supplies (600)	443,641	540,200	-	550,200
730	Equipment	-	7,800		5,000
732	School Buses	-			
	Total Property (700)	-	7,800	-	5,000
890	Miscellaneous Expenditures	5,749	41,590		41,600
891	Training	3,121	3,000		3,000
	Total Other Objects (800)	8,870	44,590	-	44,600
TOTAL STUDENT TRANSPORTATION (2700)		2,598,372	2,837,801	-	2,885,904

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03 Box Elder 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects	152,746.00			
810	Dues and Fees				
	Total Other Objects (800)	152,746.00	-	-	-
TOTAL OTHER SUPPORT (2900)		152,746	-	-	-
TOTAL SUPPORT SERVICES (2000)		15,958,324	16,656,037	-	17,023,803
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		49,382,169	52,542,874	-	52,895,246

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds	1,310,000	1,400,000		700,000
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)	(757,182)	(120,000)		
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		552,818	1,280,000	-	700,000

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03 Box Elder 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	8,130,259	9,197,940	-	8,318,145
3000 Total State	36,712,420	38,292,320	-	40,092,959
4000 Total Federal	3,871,136	3,770,572	-	3,770,572
TOTAL REVENUES	48,713,815	51,260,832	-	52,181,676
EXPENDITURES BY OBJECT				
100 Salaries	31,247,094	33,162,998	-	32,747,433
200 Employee Benefits	11,732,736	12,588,146	-	13,429,939
300 Purchased Professional and Technical Services	760,244	684,902	-	708,000
400 Purchased Property Services	(61,994)	108,252	-	111,052
500 Other Purchased Services	900,920	972,282	-	980,456
600 Supplies	3,683,815	3,657,287	-	3,839,766
700 Property	695,682	909,937	-	606,000
800 Other Objects	423,672	479,070	-	472,600
TOTAL EXPENDITURES	49,382,169	52,542,874	-	52,895,246
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(668,354)	(1,282,042)	-	(713,570)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	552,818	1,280,000	-	700,000
NET CHANGE IN FUND BALANCE	(115,536)	(2,042)	-	(13,570)
FUND BALANCE - BEGINNING (From Prior Year)	131,148	15,612		13,570
Adjustments to Beginning Fund Balance (Attach Detail)				
FUND BALANCE - ENDING	15,612	13,570	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)				

ANNUAL FINANCIAL REPORT

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03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,052,185	1,099,151	-	1,035,020
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents	216,040	173,986		169,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	7,401	6,000		7,000
1800 Community Services Activities	76,837	69,413		70,000
1900 Other Revenues From Local Sources		500,000		
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	1,352,463	1,848,550	-	1,281,020
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	376,179	375,871		450,359
3209 Adult High School				
3210 Adult Basic Skills	148,667	204,882		123,546
3405 Social Security and Retirement		97,362		98,000
3900 Revenues from Other State Agencies				
TOTAL REVENUES FROM STATE SOURCES	524,846	678,115	-	671,905
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	120,082	166,507		166,507
4580 Adult Education	50,900	100,631		100,631
4900 Other Revenues From Federal Sources	98,989			100,000
TOTAL REVENUES FROM FEDERAL SOURCES	269,971	267,138	-	367,138
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	2,147,280	2,793,803	-	2,320,063

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03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	714,286	1,090,026		801,876
210 Retirement	76,767	102,809		104,244
220 Social Security	52,594	57,925		61,344
240 Insurance (Health/Dental/Life)	87,059	98,137		107,951
200 Other Benefits	5,390	2,929		3,000
Total Benefits (200)	221,810	261,800	-	276,539
300 Purchased Professional and Technical Services	1,000	4,000		4,000
400 Purchased Property Services	359	300		300
500 Other Purchased Services	16,566	15,384		15,500
600 Supplies	43,186	39,871		40,000
700 Property	816	4,310		4,500
800 Other Objects	24,872	19,891		19,900
810 Dues and Fees				
Total Other Objects (800)	24,872	19,891	-	19,900
TOTAL OTHER SERVICES (3200)	1,022,895	1,435,582	-	1,162,615
3300 COMMUNITY SERVICES				
100 Salaries	877,708	958,670		770,050
210 Retirement	76,980	59,159		59,294
220 Social Security	66,667	51,600		58,909
240 Insurance (Health/Dental/Life)	25,392	29,000		31,900
200 Other Benefits	6,071	5,753		6,000
Total Benefits (200)	175,110	145,512	-	156,103
300 Purchased Professional and Technical Services	72,811	70,560		71,000
400 Purchased Property Services	11,985	9,000		10,000
500 Other Purchased Services	994	3,495		3,500
600 Supplies	94,561	112,000		112,000
700 Property	5,311	15,160		15,000
800 Other Objects	20,776	26,968		27,000
810 Dues and Fees				
Total Other Objects (800)	20,776	26,968	-	27,000
TOTAL COMMUNITY SERVICES (3300)	1,259,256	1,341,365	-	1,164,653
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	2,282,151	2,776,947	-	2,327,268

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	20,000			
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	106,374			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	126,374	-	-	-

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03 Box Elder 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	1,352,463	1,848,550	0	1,281,020
3000 Total State	524,848	678,115	-	671,905
4000 Total Federal	269,971	267,138	-	367,138
TOTAL REVENUES	2,147,280	2,793,803	-	2,320,063
EXPENDITURES BY OBJECT				
100 Salaries	1,591,994	2,048,696	0	1,571,926
200 Employee Benefits	396,920	407,312	-	432,642
300 Purchased Professional and Technical Services	73,811	74,560	-	75,000
400 Purchased Property Services	12,344	9,300	-	10,300
500 Other Purchased Services	17,560	18,879	-	19,000
600 Supplies	137,747	151,871	-	152,000
700 Property	6,127	19,470	-	19,500
800 Other Objects	45,648	46,859	-	46,900
TOTAL EXPENDITURES	2,282,151	2,776,947	-	2,327,268
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(134,871)	16,856	-	(7,205)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	126,374	-	-	-
NET CHANGE IN FUND BALANCE	(8,497)	16,856	-	(7,205)
FUND BALANCE - BEGINNING (From Prior Year)	20,217	11,720		28,576
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	11,720	28,576	-	21,371

Explanation (5900 and Adjustment to Beginning Fund Balance)				

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03 Box Elder				
31 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	3,794,174	3,767,578	-	4,098,589
1500 Earnings on Investments	53,105	50,000		50,000
1900 Other Revenues From Local Sources	338	150		200
TOTAL REVENUES FROM LOCAL SOURCES	3,847,617	3,817,728	-	4,148,789
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	3,847,617	3,817,728	-	4,148,789

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	525,649	371,248		190,500
840 Redemption of Principal	3,465,000	3,620,000		3,800,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	13,343	118,332		14,000
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	4,003,992	4,109,580	0	4,004,500

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds	9,580			
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)	(9,580)			
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	3,847,617	3,817,728	-	4,148,789
3000 Total State	-	-	-	-
TOTAL REVENUES	3,847,617	3,817,728	-	4,148,789
EXPENDITURES BY OBJECT				
800 Other Objects	4,003,992	4,109,580	-	4,004,500
TOTAL EXPENDITURES	4,003,992	4,109,580	-	4,004,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(156,375)	(291,852)	-	144,289
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	(156,375)	(291,852)	-	144,289
FUND BALANCE - BEGINNING (From Prior Year)	1,132,366	975,991		684,139
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	975,991	684,139	-	828,428

Explanation (5900 and Adjustment to Beginning Fund Balance)

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03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,656,554	2,920,479	0	2,688,011
1500 Earnings on Investments	48,496	58,000		58,000
1900 Other Revenues From Local Sources	71,892	7,080,000		1,580,000
TOTAL REVENUES, LOCAL SOURCES	2,776,942	10,058,479	0	4,326,011
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues	1,163,357	78,160		0
3650 Capital Outlay Foundation				
TOTAL REVENUES, STATE SOURCES	1,163,357	78,160	0	0
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources	0	0		
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	3,940,299	10,136,639	0	4,326,011

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03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services	427,619	455,000		400,000
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	427,619	455,000	0	400,000
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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03 Box Elder 32 CAPITAL PROJECTS FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services	334,993	120,000		100,000
400	Purchased Property Services				1,000
460	Construction and Remodeling	578,733	1,150,000		450,000
	Total Property (400)	578,733	1,150,000	0	451,000
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements				
720	Buildings		7,000,000		1,500,000
731	Machinery				
732	School Buses	424,382	455,083		793,340
733	Furniture and Fixtures	35,018	68,088		50,000
734	Technology Equipment				
735	Non-Bus Vehicles	126,213	161,629		0
739	Other Equipment	528,524	751,771		475,832
	Total Property (700)	1,114,137	8,436,571	0	2,819,172
800	Other Objects		25,000		25,000
830	Interest		12,000		12,000
840	Redemption of Principal		142,000		142,000
	Total Other Objects (800)	0	179,000	0	179,000
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		2,027,863	9,885,571	0	3,549,172
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		2,455,482	10,340,571	0	3,949,172

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03 Box Elder 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds	(1,330,000)	(1,400,000)		(700,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets	16,101	24,000		24,000
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(1,884,595)	1,550,000		298,768
6000 OTHER ITEMS				
6100 Capital Contributions	13,202	-		-
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(3,185,292)	174,000	-	(377,232)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	2,776,942	10,058,479	-	4,326,011
3000 Total State	1,163,357	78,160	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	3,940,299	10,136,639	-	4,326,011
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	334,993	120,000	-	100,000
400 Purchased Property Services	1,006,352	1,605,000	-	851,000
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	1,114,137	8,436,571	-	2,819,172
800 Other Objects	-	179,000	-	179,000
TOTAL EXPENDITURES	2,455,482	10,340,571	-	3,949,172
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,484,817	(203,932)	-	376,839
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(3,185,292)	174,000	-	(377,232)
NET CHANGE IN FUND BALANCE	(1,700,475)	(29,932)	-	(393)
FUND BALANCE - BEGINNING (From Prior Year)	1,730,800	30,325		393
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	30,325	393	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

03 Box Elder 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	14,288	16,000		16,000
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	14,288	16,000	0	16,000
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	14,288	16,000	0	16,000

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	14,288	16,000.00	-	16,000.00
3000 Total State	-	-	-	-
TOTAL REVENUES	14,288	16,000	-	16,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	14,288	16,000	-	16,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	14,288	16,000	-	16,000
FUND BALANCE - BEGINNING (From Prior Year)	951,121	965,409		981,409
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	965,409	981,409	-	997,409

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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03 Box Elder 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	5,831	7,000		7,000
1610 Sales to Students	1,186,564	1,186,000		1,185,000
1620 Sales to Adults	74,478	74,700		74,000
1690 Other Revenues From Local Sources	8,774	5,330		5,300
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	1,275,647	1,273,030	0	1,271,300
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	358,281	310,000		310,000
3770 School Lunch				
TOTAL REVENUES, STATE SOURCES	358,281	310,000	0	310,000
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	222,405	222,000		222,000
4572 Lunch Reimbursement (Free and Reduced Meals)	902,677	900,000		900,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	152,647	150,000		150,000
4575 Child and Adult Care Food Program	2,367			
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	20,730	15,800		15,000
4970 Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES	1,300,826	1,287,800	0	1,287,000
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	2,934,754	2,870,830	0	2,868,300

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	1,130,606	1,130,772		1,147,734
210 Retirement	131,487	148,541		149,205
220 Social Security	80,143	86,817		87,802
240 Insurance (Health/Dental/Life)	91,431	114,341		125,775
200 Other Benefits	28,952	25,252		25,500
Total Benefits (200)	332,013	374,951	0	388,282
300 Purchased Professional and Technical Services	2,000	2,000		2,000
400 Purchased Property Services	5,389	10,000		10,000
500 Other Purchased Services	417	2,000		2,000
600 Non-Food Supplies	131,938	130,000		130,000
630 Food	1,088,171	1,200,000		1,210,000
Total Supplies (600)	1,220,109	1,330,000	0	1,340,000
700 Property	29,224	35,000		20,000
780 Depreciation - Enterprise Funds				
Total Property (700)	29,224	35,000	0	20,000
800 Other Objects	125,091	158,519		150,000
810 Dues and Fees				
Total Other Objects (800)	125,091	158,519	0	150,000
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	2,844,849	3,043,242	0	3,060,016

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)	(16,368)			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(16,368)	-	-	-

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03 Box Elder 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,275,647	1,273,030	-	1,271,300
3000 Total State	358,281	310,000	-	310,000
4000 Total Federal	1,300,826	1,287,800	-	1,287,000
TOTAL REVENUES	2,934,754	2,870,830	-	2,868,300
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	1,130,606	1,130,772	-	1,147,734
200 Employee Benefits	332,013	374,951	-	388,282
300 Purchased Professional and Technical Services	2,000	2,000	-	2,000
400 Purchased Property Services	5,389	10,000	-	10,000
500 Other Purchased Services	417	2,000	-	2,000
600 Supplies	1,220,109	1,330,000	-	1,340,000
700 Property	29,224	35,000	-	20,000
800 Other Objects	125,091	158,519	-	150,000
TOTAL EXPENSES/EXPENDITURES	2,844,849	3,043,242	-	3,060,016
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	89,905	(172,412)	-	(191,716)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(16,368)	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	73,537	(172,412)	-	(191,716)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	500,944	574,481		402,069
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	574,481	402,069	-	210,353

Explanation (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

10/11/2005

03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments	705	700		800
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	368,790	475,000		500,000
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	369,495	475,700	0	500,800
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	221,750	60,000		60,000
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	221,750	60,000	0	60,000
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State	967,359	1,300,000		1,200,000
TOTAL REVENUES, FEDERAL SOURCES	967,359	1,300,000	0	1,200,000
TOTAL REVENUES, OTHER FUNDS	1,558,604	1,835,700	0	1,760,800

ANNUAL FINANCIAL REPORT

10/11/2005

03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries	88,395	106,251		110,000
210 Retirement	11,461	15,810		16,000
220 Social Security	6,859	8,128		8,500
240 Insurance (Health/Dental/Life)	5,205	5,000		5,000
200 Other Benefits	179	200		200
Total Benefits (200)	23,704	29,138	0	29,700
300 Purchased Professional and Technical Services	907,960	1,009,359		900,000
400 Purchased Property Services				
500 Other Purchased Services	1,051	1,115		1,100
600 Supplies	124,046	146,925		150,000
700 Property	56	14,000		14,000
780 Depreciation-Enterprise Funds				
Total Property (700)	56	14,000	0	14,000
800 Other Objects	2,924	4,000		4,000
810 Dues and Fees				
Total Other Objects (800)	2,924	4,000	0	4,000
TOTAL INSTRUCTION (1000)	1,148,136	1,310,788	0	1,208,800
2000 SUPPORT SERVICES				
100 Salaries	2,000	2,000		2,000
210 Retirement	0			
220 Social Security	0			
240 Insurance (Health/Dental/Life)	0			
200 Other Benefits	0			
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	130,337	190,500		191,000
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	219,431	123,000		123,000
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects	0			
810 Dues and Fees	3,352			
Total Other Objects (800)	3,352	0	0	0
TOTAL SUPPORT SERVICES (2000)	355,120	315,500	0	316,000
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries	0			
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services	3,900	4,872		4,900
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	30,892	40,300		20,000
700 Property	3,817	18,300		6,000
780 Depreciation-Enterprise Funds				
Total Property (700)	3,817	18,300	0	6,000
800 Other Objects	4,263	9,981		
810 Dues and Fees				
Total Other Objects (800)	4,263	9,981	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	42,872	73,453	0	30,900
TOTAL EXPENDITURES, OTHER FUNDS	1,546,128	1,699,741	0	1,555,700

ANNUAL FINANCIAL REPORT

10/11/2005

03 Box Elder OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	(12,476)			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(12,476)	-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	369,495	475,700	-	500,800
3000 Total State	221,750	60,000	-	60,000
4000 Total Federal	967,359	1,300,000	-	1,200,000
TOTAL REVENUES	1,558,604	1,835,700	-	1,760,800
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	90,395	108,251	-	112,000
200 Employee Benefits	23,704	29,138	-	29,700
300 Purchased Professional and Technical Services	1,042,197	1,204,731	-	1,095,900
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	1,051	1,115	-	1,100
600 Supplies	374,369	310,225	-	293,000
700 Property	3,873	32,300	-	20,000
800 Other Objects	10,539	13,981	-	4,000
TOTAL EXPENSES / EXPENDITURES	1,546,128	1,699,741	-	1,555,700
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	12,476	135,959	-	205,100
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(12,476)	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	135,959	-	205,100
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	135,959	-	205,100

Explanation: (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

10/11/2005

03 Box Elder SUMMARY - ALL FUNDS		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE					
1000	Total Local	17,766,711	26,687,427	-	19,862,065
3000	Total State	38,980,654	39,418,595	-	41,134,864
4000	Total Federal	6,409,292	6,625,510	-	6,624,710
TOTAL REVENUES		63,156,657	72,731,532	-	67,621,639
EXPENDITURES BY OBJECT					
100	Salaries	34,060,089	36,450,717	-	35,579,093
200	Employee Benefits	12,485,373	13,399,547	-	14,280,563
300	Purchased Professional and Technical Services	2,213,245	2,066,193	-	1,980,900
400	Purchased Property Services	962,091	1,732,552	-	982,352
500	Other Purchased Services	919,948	994,276	-	1,002,556
600	Supplies	5,416,040	5,449,383	-	5,624,766
700	Property	1,849,043	9,433,278	-	3,484,672
800	Other Objects	4,608,942	4,987,009	-	4,857,000
TOTAL EXPENDITURES		62,514,771	74,512,955	-	67,791,902
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		641,886	(1,781,423)	-	(170,263)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		(2,534,944)	1,454,000	-	322,768
NET CHANGE IN FUND BALANCE		(1,893,058)	(327,423)	-	152,505
FUND BALANCE - BEGINNING (From Prior Year)		4,466,596	2,573,538	-	2,110,156
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		2,573,538	2,246,115	-	2,262,661

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ANNUAL FINANCIAL REPORT

10/11/2005

03 Box Elder

Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001825	3,346,993	.001800	3,330,930		.001720	3,313,079
Voted Leeway (53A-17a-133)	.000600	1,100,381	.000600	1,110,310		.000586	1,129,113
Board Leeway (53A-17a-134) (Class Size Reduction)	.000400	733,587	.000400	740,207		.000391	752,742
Board Leeway (53A-17a-151) (Reading Program)			.000121	223,913		.000121	233,071
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000126	231,080	.000126	233,016		.000123	236,555
Tort Liability (63-30-27)	.000058	106,370	.000053	98,048		.000056	107,000
Vehicle Fees in Lieu of Tax (59-2-405) - Basic		41,755		443,449			452,318
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.		39,654		35,000			35,700
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.		18,254		18,000			18,360
Tax Sales and Redemptions & Other	xxx	1,181,539	xxx	685,203		xxx	748,907
Judgement Recovery (59-2-1328)	.000048	88,030	.000022	39,864		.000020	37,890
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.003057	6,887,643	.003122	6,957,940	0	.003017	7,064,735
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000467	856,463	.000474	956,664		.000463	892,000
Vehicle Fees in Lieu of Tax (59-2-405)		146,972		101,000			103,020
Tax Sales and Redemptions & Other	xxx	48,750	xxx	41,487		xxx	40,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000467	1,052,185	.000474	1,099,151	0	.000463	1,035,020
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.001684	3,088,403	.001628	3,012,578		.001728	3,328,489
Vehicle Fees in Lieu of Tax (59-2-405)		529,981		555,000			566,100
Tax Sales and Redemptions & Other	xxx	175,790	xxx	200,000		xxx	204,000
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001684	3,794,174	.001628	3,767,578	0	.001728	4,098,589
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thru 105)	.000743	1,366,307	.000748	1,700,748		.000731	1,408,059
10% of Basic (53A-17a-145)	.000434	795,942	.000436	750,000		.000420	809,026
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)		371,050		410,000			410,000
Tax Sales and Redemptions & Other	xxx	123,255	xxx	59,731		xxx	60,926
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001177	2,656,554	.001184	2,920,479	0	.001151	2,688,011
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.006385	14,390,556	.006408	14,745,148	0	.006359	14,886,355

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget/Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column.
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. Verify that an "X" is in the **ACTUAL** square on the **Cover Page**. If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: (1) an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and (2) an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)